

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF WEST BURLINGTON, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16202900500000</b>  <b>City of West Burlington</b>  <b>122 Broadway St.</b>  <b>West Burlington, IA 52655</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,305,456		1,305,456	1,314,900
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,305,456		1,305,456	1,314,900
Delinquent property taxes	0		0	0
TIF revenues	1,022,914		1,022,914	1,100,000
Other city taxes	674,987	0	674,987	640,127
Licenses and permits	127,545	0	127,545	127,660
Use of money and property	55,816	0	55,816	48,947
Intergovernmental	602,026	0	602,026	767,073
Charges for fees and service	248,408	1,776,694	2,025,102	2,126,219
Special assessments	0	0	0	0
Miscellaneous	241,967	56,829	298,796	517,857
Other financing sources	1,847,907	371,731	2,219,638	2,295,651
<b>Total revenues and other sources</b>	6,127,026	2,205,254	8,332,280	8,938,434
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,323,022	0	1,323,022	1,796,931
Public works	567,938	0	567,938	611,804
Health and social services	0	0	0	0
Culture and recreation	244,742	0	244,742	266,222
Community and economic development	18,956	0	18,956	80,447
General government	528,730	0	528,730	710,798
Debt service	1,006,245	0	1,006,245	1,006,245
Capital projects	201,089	0	201,089	236,311
<b>Total governmental activities expenditures</b>	3,890,722	0	3,890,722	4,708,758
Business type activities	0	1,636,896	1,636,896	1,957,164
<b>Total ALL expenditures</b>	3,890,722	1,636,896	5,527,618	6,665,922
Other financing uses, including transfers out	1,748,654	225,716	1,974,370	1,996,451
<b>Total ALL expenditures/And other financing uses</b>	5,639,376	1,862,612	7,501,988	8,662,373
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	487,650	342,642	830,292	276,061
Beginning fund balance July 1, 2015	1,829,818	892,519	2,722,337	2,556,453
Ending fund balance June 30, 2016	2,317,468	1,235,161	3,552,629	2,832,514

**Note** - These balances do not include \$ 105,921 held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 4,438,000	Other long-term debt	\$ 0
Revenue debt	\$ 480,978	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 11,822,449

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk  Printed name of city clerk Kelly D. Fry Signature of Mayor or other City official (Name and Title)	Telephone $\longrightarrow$	Area Code 319	Date Published/Posted 10/20/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted  Extension 103
Date signed			11/4/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WEST BURLINGTON						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)									
1	Section A - TAXES											1						
2	Taxes levied on property	1,071,170	234,286					1,305,456			1,305,456	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	1,071,170	234,286		0	0		1,305,456		T01	1,305,456	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	1,071,170	234,286		0	0	0	1,305,456			1,305,456	6						
7	TIF revenues			1,022,914				1,022,914		T01	1,022,914	7						
	Other city taxes																	
8	Utility tax replacement excise taxes	37,185	8,113					45,298		T15	45,298	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	27,815						27,815		T15	27,815	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax	5,546						5,546		T19	5,546	12						
13	Hotel/motel tax	44,538						44,538		T19	44,538	13						
14	Other local option taxes		551,790					551,790		T09	551,790	14						
15	TOTAL OTHER CITY TAXES	115,084	559,903	0	0	0	0	674,987	0		674,987	15						
16	Section B - LICENSES AND PERMITS	127,545						127,545		T29	127,545	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	21,355		4,651				26,006		U20	26,006	18						
19	Rents and royalties	29,806						29,806		U40	29,806	19						
20	Other miscellaneous use of money and property	4						4		U20	4	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	51,165	0	4,651	0	0	0	55,816	0		55,816	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants	116,294						116,294		B89	116,294	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development				0			0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	116,294	0	0	0	0	0	116,294	0		116,294	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		372,221					372,221		C46	372,221	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	300						300		C89	300	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	92,934	20,277					113,211		C89	113,211	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	93,234	392,498	0	0	0	0	485,732	0		485,732	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	209,528	392,498	0	0	0	0	602,026	0		602,026	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	871,504	A91	871,504	73
74	Sewer							0	905,190	A80	905,190	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	172,119						172,119		A81	172,119	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	10,957						10,957		A89	10,957	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,680						1,680		A89	1,680	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	7,718						7,718		A50	7,718	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	55,564						55,564		A61	55,564	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	370						370			370	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	248,408	0	0	0	0	0	248,408	1,776,694		2,025,102	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	65,216						65,216	9,604	U99	74,820	108				
109	Deposits and sales/fuel tax refunds	87,257						87,257	30,486	U99	117,743	109				
110	Sale of property and merchandise	22,406						22,406	1,344	U11	23,750	110				
111	Fines	16,550						16,550		U30	16,550	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	City Township Ambulance Association	38,966						38,966			38,966	114				
115	Insurance Settlements	11,572						11,572			11,572	115				
116	Beaverdale Escrow							0	13,427		13,427	116				
117	Refunds							0	1,968		1,968	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	241,967	0	0	0	0	0	241,967	56,829		298,796	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,064,867	1,186,687	1,027,565	0	0	0	4,279,119	1,833,523		6,112,642	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	104,227						104,227		NR	104,227	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	141,041	NR	141,041	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	625,801			151,710	67,500		845,011	125,534		970,545	127				
128	Internal TIF loans and transfers in	14,811	10,918	18,405	854,535			898,669	105,156		1,003,825	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	744,839	10,918	18,405	1,006,245	67,500	0	1,847,907	371,731		2,219,638	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,809,706	1,197,605	1,045,970	1,006,245	67,500	0	6,127,026	2,205,254		8,332,280	132				
133												133				
134	Beginning fund balance July 1, 2015	616,465	455,810	633,357	0	124,186	0	1,829,818	892,519		2,722,337	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,426,171	1,653,415	1,679,327	1,006,245	191,686	0	7,956,844	3,097,773		11,054,617	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	865,069						865,069		E62	865,069	2
3	Purchase of land and equipment	39,746						39,746		G62	39,746	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	348,328						348,328		E24	348,328	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		19,237					19,237		E32	19,237	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	49,217						49,217		E66	49,217	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,425						1,425		E32	1,425	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,303,785	19,237		0	0	0	1,323,022			1,323,022	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	48,304	233,603					281,907		E44	281,907	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		36,015					36,015		E44	36,015	48
49	Traffic control safety — Current operation	25,009						25,009		E44	25,009	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	5,383	13,092					18,475		E44	18,475	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	9,781						9,781		E81	9,781	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation		22,540					22,540		E01	22,540	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	174,211						174,211		E81	174,211	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	262,688	305,250		0	0	0	567,938			567,938	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	45,856						45,856		E52	45,856	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	14,119						14,119		E61	14,119	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	145,480						145,480		E61	145,480	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	39,287						39,287		E61	39,287	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	244,742	0		0	0	0	244,742			244,742	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			5,000				5,000		E89	5,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	2,998	1,494	5,000				9,492		E50	9,492	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	4,464						4,464		E29	4,464	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,462	1,494	10,000	0	0	0	18,956			18,956	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	93,687						93,687		E29	93,687	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	166,028						166,028		E23	166,028	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,366						2,366		E89	2,366	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,871						2,871		E25	2,871	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	35,070						35,070		E31	35,070	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	228,708						228,708		E89	228,708	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	528,730	0	0	0	0	0	528,730			528,730	176
177	Section G — DEBT SERVICE				1,006,245			1,006,245			1,006,245	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,006,245	0	0	1,006,245			1,006,245	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Storm Sewer	3,612						3,612			3,612	184
185	Sidewalks		1,031					1,031			1,031	185
186								0			0	186
187	Subtotal Regular Capital Projects	3,612	1,031			0	0	4,643			4,643	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	2015 Residential Improv Project	87,810		81,208				169,018			169,018	189
190	Public Works Building		27,428					27,428			27,428	190
191								0			0	191
192	Subtotal TIF Capital Projects	87,810	27,428	81,208	0	0	0	196,446			196,446	192
193	TOTAL CAPITAL PROJECTS	91,422	28,459	81,208	0	0	0	201,089			201,089	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,438,829	354,440	91,208	1,006,245	0	0	3,890,722			3,890,722	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BURLINGTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							865,237	E91		865,237	198
199	Purchase of land and equipment							31,736	G91		31,736	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							518,117	E80		518,117	201
202	Purchase of land and equipment							55,185	G80		55,185	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BURLINGTON						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								25,580		25,580	242		
243	Enterprise Capital Projects								141,041		141,041	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								1,636,896		1,636,896	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,438,829	354,440	91,208	1,006,245	0	0	3,890,722	1,636,896		5,527,618	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	88,681	656,148					744,829	225,716		970,545	255		
256	Internal TIF loans/repayments and transfers out			1,003,825				1,003,825			1,003,825	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	88,681	656,148	1,003,825	0	0	0	1,748,654	225,716		1,974,370	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,527,510	1,010,588	1,095,033	1,006,245	0	0	5,639,376	1,862,612		7,501,988	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		642,827	584,294				1,227,121			1,227,121	264		
265	Committed	6,128						6,128			6,128	265		
266	Assigned	95,715				191,686		287,401			287,401	266		
267	Unassigned	796,818						796,818			796,818	267		
268	Total Governmental	898,661	642,827	584,294	0	191,686	0	2,317,468			2,317,468	268		
269	Proprietary								1,235,161		1,235,161	269		
270	Total ending fund balance June 30, 2016	898,661	642,827	584,294	0	191,686	0	2,317,468	1,235,161		3,552,629	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,426,171	1,653,415	1,679,327	1,006,245	191,686	0	7,956,844	3,097,773		11,054,617	271		
272												272		

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEST BURLINGTON</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 3,060 M52 45,856 M62 70,480 M80 M81 40,763 M89 \$ 46,681			Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$		

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,378,612	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 550,000	29U \$	39U \$ 35,000	49U \$ 268,000	49U \$	49U \$ 247,000	49U \$	I91 \$ 16,500	
2. Sewer utility	19U 92,937	29U 141,041	39U	49U	49U	49U 233,978	49U	I89 0	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2013 GO Bond	19U 3,725,000	29U	39U 110,000	49U 3,615,000	49U	49U	49U	I89 75,435	
10. 2011 GO Bond Street & Fire	19U 845,000	29U	39U 685,000	49U 160,000	49U	49U	49U	I89 43,100	
11. 2011B GO Bond Fire	19U 470,000	29U	39U 75,000	49U 395,000	49U	49U	49U	I89 13,515	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	5,682,937	141,041	905,000	4,438,000	0	480,978	0	148,550	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents			
		\$	236,448,973	x .05 = \$	11,822,449		

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>							
Type of asset		Amount - Omit cents					
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61			
		\$	396,989	\$	3,261,561	3,658,550	
REMARKS						V98	